

# Exhibit “A”



June 27, 2025

Mathew Bowyer  
27321 Via Priorato  
San Juan Capistrano CA 92675

Dear Mathew,

On behalf of the Prison Professors Charitable Corporation, we express our deepest gratitude for the invaluable contributions you've made to building a curriculum for our nonprofit. The time you've spent volunteering with us, and mentoring me, has been invaluable. I appreciate the dedication, time, and expertise, as it's all been instrumental in advancing our mission to prepare people in prison for successful lives after their release, as law-abiding citizens.

Your work in developing and delivering content for our courses has made a tangible impact. We appreciate your contributions to:

- The Straight-A Guide
- Preparing for Success after Prison
- Journaling 101
- Triumph: Building Bridges to Success
- MasterClass Series

Our MasterClass programs, which you played a pivotal role in developing, equip individuals with the tools, skills, and inspiration they need to overcome barriers, secure employment, and become contributing members of society. Correctional agencies appreciate these courses that give people projects to work toward, and to measure their participation through completing the self-directed work.

For your team's review, we've created a link to one of the lessons you've developed for us:

- MasterClass Series Lesson Plan: [https://youtu.be/FjqSYhYEO\\_k](https://youtu.be/FjqSYhYEO_k)

The work you've contributed helps us improve the Prison Professors Charitable Corporation website, a free resource we're developing to improve outcomes for people who go through America's criminal justice system. People who complete the programs show self-directed efforts to develop:

- Verbal skills
- Writing skills
- Critical thinking skills
- Self-directed learning
- Self-directed work ethic

**PRISON PROFESSORS CHARITABLE CORPORATION**

Prison Professors Charitable Corporation / PO Box 50996 / Irvine CA 92619  
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We've been working with [Dr. Stacy Calhoun and her team of social scientists at UCLA](#). She and her team are developing research reports showing how people who work through our programs are less inclined to recidivate.

Thanks to your efforts, we're able to provide ongoing, self-directed educational programs to more than 1 million people in jails and prisons across the United States. They are building pathways to return to society as law-abiding, contributing citizens.

Beyond the educational content you volunteered to create, your efforts have expanded our reach and deepened our collaborations with platforms such as The Edovo Foundation and correctional agencies across the country. I'm also grateful for the introductions you opened, including with the *Soft White Underbelly* podcast, which exposed our work to more than 300,000 people.

Thanks to the relationships you helped to build, we're able to expand our impact, reaching more than one million individuals in jails and prisons. We provide both hope and strategy for personal transformation.

Your commitment to giving back in such a meaningful way speaks volumes about your character, resilience, and belief in the power of second chances. Even as you face personal challenges, you've demonstrated exceptional dedication toward contributing positively to our community and inspiring change in the lives of others.

Communication received from correctional agencies continues to validate the importance of your work. For instance, the structure and quality of our courses have been described as "exceptionally clear and logical" by administrators—a testament to the care and expertise you've poured into this project.

We cannot overstate how much we value our collaboration. You've made a difference in our mission. The ripple effects of your contributions will be felt for years to come by individuals determined to rebuild their lives.

If community service is a part of your sentence, please consider Prison Professors Charitable Corporation as a place to continue working. We value the contributions you've made and would like to continue, even bringing you into jails and prisons for in-person instruction.

Thank you for being such a vital part of our community and for helping us create pathways for success. Your efforts truly reflect the values of integrity, resilience, and service.

With heartfelt appreciation,

*Michael Santos*

Michael Santos  
Founder, Prison Professors Charitable Corporation  
Cell: 415-419-1728



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**JAMES LEONETTI**  
Professor of Accounting  
Leonetti@marshall.usc.edu

**March 26, 2025**

**Dear Matthew,**

Thank you for your recent presentation to the Ethics for Accountants Course at the USC Leventhal School of Accounting and the Marshall School of Business. Your openness in discussing the pressures and rationalizations that led to the government investigation of your activities was incredibly insightful. I am grateful for your willingness to help our students learn from your experiences. Your candor had a deeply positive impact on our students. It was clear that you accept responsibility for your conduct and accept the consequences of your actions.

Your reflections on the consequences of unethical and illegal behavior brought our classroom discussions to life. By sharing your story, you allowed students to see how abstract ethical concepts play out in the real world. These personal narratives make the curriculum more relatable and lasting.

Your experience is a powerful reminder of the long-term impact decisions can have—not only on an individual's life but also on their community and family.

I would like to stay in touch with you, and explore future collaborations. I would welcome the opportunity to invite you back to campus and share your story. Your perspectives are invaluable to our curriculum and continue to shape how our students think about ethics and accountability in the workplace. I have provided my email address so that you may reach out.

I am grateful for the opportunity to have met you.

Sincerely,

*James H Leonetti*

James Leonetti

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